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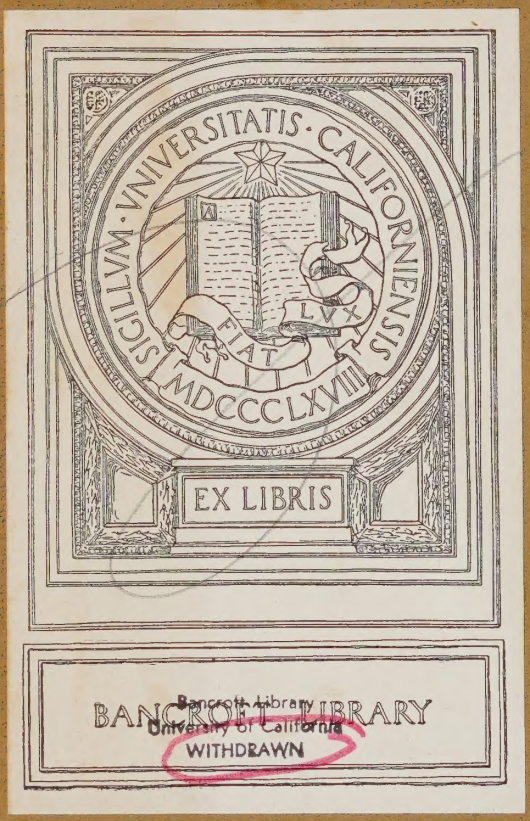


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# TAX RATES

# 1940

## SAN DIEGO COUNTY

## CALIFORNIA

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USEFUL INFORMATION

FOR

TAXPAYERS

San Diego Co., Calif.
County auditor-
controller.

# TAX RATES
# SAN DIEGO COUNTY
# CALIFORNIA

## 1940

Compiled for
BOARD OF SUPERVISORS
San Diego County
By R. W. GETTY, County Auditor-Controller

FORM 5 AUD. 9-40-1500

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## Exemptions For U. S. Service

Section 3612 of Political Code directs that all claims for

**EXEMPTIONS FOR SERVICE**
**in the Army, Navy, Marine Corps or Revenue Marine Service of the United States**

must be made between the First Monday in MARCH and the Last Monday in JUNE of each year; otherwise, such claims can not be allowed.

These claims must be filed in the office of the COUNTY ASSESSOR.

### NOTICE

Road Improvement Districts and Lighting, or other Special Improvement Districts are

NOT SUBJECT TO EXEMPTION.

# TAX PAYERS' GUIDE

**State and County Taxes Become a Lien** on all taxable property at noon on the first Monday in March of each year.

**Taxpayers must File Statement with County Assessor** of all taxable property, Real and Personal, owned by them, in their possession, or under their control on the first Monday in March of each year.

**The County Board of Equalization Meets** on the first Monday in July in each year to equalize and adjust assessments, and continues in session daily thereafter until the third Monday in July. The assessment rolls are open for public inspection during that period.

**Unsecured Personal Property Taxes Become Due and Payable** on demand, to the County Assessor on the first Monday in March of each year.

**The State and County Tax Rate** is fixed by the County Board of Supervisors, not later than the first day of September of each year.

**Taxes on Real Estate and Personal Property Assessed with Real Estate Become Due and Payable** to the County Tax Collector as follows: Taxes on Real Property are divided into two installments; the first installment consisting of one-half of the Real Estate taxes and all of the Personal Property taxes assessed with same is due and payable on the first day in November of each year, becoming delinquent at 5 o'clock P. M. on the fifth day in December of each year. The second installment, or remaining one-half of the Real Estate taxes, becomes delinquent at 5 o'clock P. M. on the twentieth day of April of each year. All taxes for the year, including the first and second installments, may be paid when the first installment is due, if desired.

**Penalties are Applied** to all unpaid taxes as follows: Eight per cent is added to all First Installment of taxes unpaid on the fifth day in December, each year. Three per cent additional is added to all taxes unpaid on the twentieth day in April, each year. An additional charge of fifty cents is applied to each parcel or extension of taxes unpaid on April twentieth, each year.

**The Delinquent Roll is Published** on or before the eighth day of June each year in a paper, authorized by the Board of Supervisors. Said publication states the date of sale of property to the State for delinquent taxes for the fiscal year ending June 30th, each year.

**Property, which has been sold** to the State for taxes for any year up to and including the year 1939 may be redeemed at the Office of the County Auditor, Room 152 Administration Building, Civic Center, any time within five years after date of sale to the State.

## REDEMPTION RATES

Interest at 1% per month from date of sale for the first year, then one-half of one per cent per month to the time of redemption.

**The County Tax Collector Will Offer For Sale** all property delinquent for the taxes of 1935 on or about June 30, 1941, and if not sold will be deeded to the State of California, at the County Tax Collector's office, Administration Building, Civic Center, San Diego.

Property deeded to the State for delinquent taxes for the years prior to 1935, may be sold by the County Tax Collector at any time upon authorization of the State Controller.

For further information in regard to tax sales see County Tax Collector.

## IMPORTANT

**When Remitting by Mail** all remittances must be by Bank Draft, Post Office or Express Money Order.

**To Avoid Penalties** all remittances must be in the County Tax Collector's office before 5 o'clock P. M. on fifth day in December and twentieth day in April of each year.

**Before Remitting** carefully examine all tax bills and see that all property upon which you desire to pay taxes is listed and properly described.

## ASSESSED VALUATIONS

| | |
|---|---|
| Real Estate other than City or Town Lots | $ 22,739,814 |
| Improvements on same | 15,620,794 |
| Personal Property Attached | 2,315,850 |
| Unsecured Personal Property | 672,320 |
| Total Outside | $ 41,348,778 |
| City and Town Lots | $ 57,629,145 |
| Improvements on Same | 74,112,800 |
| Personal Property Attached | 11,424,110 |
| Unsecured Personal Property | 9,533,690 |
| Total Inside | $152,699,745 |
| Total Non-operative Property | $194,048,523 |
| Operative Property | 27,413,120 |
| Total | $221,461,643 |

## ASSESSED VALUES

### INSIDE CITIES

| CITY | NET VALUATION |
|---|---|
| Chula Vista | $ 3,911,470 |
| Coronado | 8,051,700 |
| El Cajon | 651,760 |
| Escondido | 2,213,360 |
| La Mesa | 2,231,180 |
| National City | 4,456,685 |
| Oceanside | 3,448,110 |
| San Diego | 149,932,440 |

## SPECIAL DISTRICTS

### ASSESSED VALUES

| DISTRICT | VALUATION |
|---|---|
| Escondido Cemetery | $5,515,800 |
| Fallbrook Public Utility | 837,950 |
| Kensington Sewer | 1,316,644 |
| Rancho Santa Fe Maintenance R. E. only | 632,400 |
| Rancho Santa Fe Sanitation R. E. and Imp. | 135,720 |
| Rolando Highway Lighting Maintenance District, R. E. only | 104,020 |
| Rolando Sanitation Dist., R.E. and Imp. | 315,990 |
| San Marcos Cemetery | 1,155,190 |
| Talmadge Sewer | 1,947,500 |
| Vista Santa Fe Avenue Lighting Maintenance Dist., R. E. only | 13,230 |

### TAX RATES

| DISTRICT | RATE |
|---|---|
| Escondido Cemetery | $ .07 |
| Fallbrook Public Utility | 1.00 |
| Kensington Sewer | .00 |
| Rancho Santa Fe Maintenance | .17 |
| Rancho Santa Fe Sanitation | .60 |
| Rolando Highway Lighting Maintenance | 4.20 |
| Rolando Sanitation District | .39 |
| San Marcos Cemetery | .00 |
| Talmadge Sewer | .00 |
| Vista Sante Fe Avenue Lighting Maintenance | 7.18 |

## STATE, COUNTY AND COUNTY LIBRARY TAX RATES

| | |
|---|---|
| General | $1.5190 |
| Salary | 0.3080 |
| Immigration | 0.0075 |
| General Unappropriated Reserve | 0.0155 |
| Highway 1909 Bond and Interest | 0.0185 |
| Highway 1919 Bond and Interest | 0.0465 |
| Highway 1923 Bond and Interest | 0.0135 |
| Detention Home Bond and Interest | 0.0015 |
| Hospital Bond and Interest | 0.0110 |
| County Special Districts Refunding Bond and Interest | 0.1190 |
| State and County Rate, Inside | $2.0600 |
| Library | 0.0500 |
| State and County Rate, Outside | $2.1100 |

## SAN DIEGO CITY PROPERTY

| | |
|---|---|
| **State and County Rate** | **$2.0600** |
| **San Diego School Rate** | **1.7000** |
| | **$3.7600** |
| **San Diego City Rate** | **1.9200** |
| **Combined Rate** | **$5.6800** |

## ESCONDIDO CITY PROPERTY

| | |
|---|---|
| **State and County Rate** | **$2.0600** |
| **Escondido School Rate** | **1.7300** |
| | **$3.7900** |
| **Escondido City Rate** | **2.5900** |
| **Combined Rate** | **$6.3800** |

## LIGHTING DISTRICTS

### Assessed Values

| DISTRICT | VALUATION |
|---|---|
| Cardiff | $ 230,470 |
| Encinitas R. E. only | 68,440 |
| Fallbrook | 343,420 |
| Imperial Beach | 102,930 |
| Julian Public Highway Lighting | 66,970 |
| Kensington Park | 561,700 |
| Lakeside | 112,210 |
| Ramona | 266,800 |
| San Ysidro | 415,284 |
| Solano Beach | 316,020 |

### Tax Rates

| DISTRICT | RATE |
|---|---|
| Cardiff | $ .18 |
| Encinitas | .33 |
| Fallbrook | .32 |
| Imperial Beach | .43 |
| Julian Public Highway Lighting | .75 |
| Kensington Park | .08 |
| Lakeside | .15 |
| Ramona | .33 |
| San Ysidro | .20 |
| Solano Beach | .00 |

## HIGH SCHOOL DISTRICT VALUATIONS

| | | | Valuation |
|---|---|---|---|
| Coronado Unified | Coronado, Inside | $8,051,700 | $ 8,192,710 |
| | Coronado, Outside | 141,010 | |
| Escondido Union High | Bear Valley | $ 215,380 | 8,866,820 |
| | Clamar | 50,670 | |
| | Escondido, In. | 2,213,360 | |
| | Escondido, Out. | 2,265,740 | |
| | Orange Glen | 976,860 | |
| | Pomerado Union | 1,035,050 | |
| | Richland | 474,030 | |
| | Rincon | 222,170 | |
| | San Marcos | 383,930 | |
| | San Pasqual Union | 336,950 | |
| | Twin Oaks | 266,650 | |
| | Valley Center Union | 426,030 | |
| Fallbrook Union High | Bonsall Union | $ 677,680 | 4,879,910 |
| | De Luz | 252,990 | |
| | Pauma | 489,460 | |
| | Reche | 447,970 | |
| | San Onofre | 618,020 | |
| | Vallecitos | 102,480 | |
| | West Fallbrook Union | 2,291,310 | |
| Grossmont Union High | Alpine Union | $ 334.470 | 11,169,364 |
| | Barrett | 100,110 | |
| | Cajon Valley Union, In. | 651,760 | |
| | Cajon Valley Union, Out. | 2,848,424 | |
| | Dehesa | 71,570 | |
| | Dulzura | 68,870 | |
| | El Monte-Lakeside Division Lakeside Un. | 70,280 | |
| | Jamul | 215,010 | |
| | Lakeside Union | 910,940 | |
| | Lakeview Division Cajon Valley Union | 32,920 | |
| | La Mesa-Spring Valley, In. | 2,231,180 | |
| | La Mesa-Spring Valley, Out. | 2,204,940 | |
| | Lemon Grove | 900,720 | |
| | Santee | 528,170 | |
| Julian Union High | Anahuac | $ 46,080 | 2,525,676 |
| | Banner | 241,520 | |
| | Borego | 214,330 | |
| | Julian Union | 454,606 | |
| | Mesa Grande | 148,290 | |
| | Santa Ysabel | 168,560 | |
| | Spencer Valley | 72,810 | |
| | Warner Union | 1,179,480 | |

## High School District Valuations—*Continued*

| | | | |
|---|---|---|---|
| Mountain Empire Union High | Campo | $ 526,900 | 2,039,130 |
| | Clover Flat | 246,210 | |
| | Descanso | 394,860 | |
| | Hipass | 116,830 | |
| | Jacumba | 301,000 | |
| | Pine Valley | 340,090 | |
| | Potrero | 113,240 | |
| Oceanside–Carlsbad Union High | Carlsbad Union | $2,399,170 | 7,451,350 |
| | Libby | 503,640 | |
| | Oceanside, Inside | 3,448,110 | |
| | Oceanside, Outside | 774,510 | |
| | San Luis Rey | 325,920 | |
| Ramona Union High | Ballena | $ 83,560 | 1,256,030 |
| | Ramona Union | 1,114,100 | |
| | Spring Hill | 58,370 | |
| San Diego Unified | San Diego, Inside | $149,932,440 | 150,657,690 |
| | San Diego, Outside | 725,250 | |
| San Dieguito Union High | Cardiff | $ 420,440 | 6,086,930 |
| | Del Mar | 1,285,790 | |
| | Encinitas | 1,739,260 | |
| | Green Valley | 118,260 | |
| | Olivenhain | 99,480 | |
| | San Dieguito | 930,770 | |
| | Rancho Santa Fe | 1,492,930 | |
| Sweetwater Union High | Chula Vista Union, In. | $3,911,470 | 13,615,685 |
| | Chula Vista Union, Out. | 2,030,270 | |
| | Monument | 99,520 | |
| | National, In. | 4,456,685 | |
| | National, Out. | 505 440 | |
| | Otay | 853,070 | |
| | San Ysidro | 544,840 | |
| | South Bay Union | 1,214,390 | |
| Vista Unified | Vista Union | 3,169,238 | 3,169,238 |

## ELEMENTARY SCHOOL DISTRICT VALUATIONS

| | |
|---|---|
| *Alpine Union | $ 334,470 |
| Alta | 410,370 |
| Anahuac | 46,080 |
| Ballena | 83,560 |
| Banner | 241,520 |
| *Barrett | 100,110 |
| Bear Valley | 215,380 |
| Bonsall Union | 677,680 |
| Borego | 214,330 |
| Campo | 526,900 |
| *Cardiff | 420,440 |
| Cajon Valley Union — Cajon Valley Union | 3,500,184 |
| Cajon Valley Union — *Lakeview Div. | 32,920 |
| Carlsbad Union | 2,399,170 |
| Chula Vista Union | 5,941,740 |
| Clamar | 50,670 |
| Clover Flat | 246,210 |
| Coronado Unified | 8,192,710 |
| *Del Mar | 1,285,790 |
| Dehesa | 71,570 |
| De Luz | 252,990 |
| Descanso | 394,860 |
| *Dulzura | 68,870 |
| *Encinitas | 1,739,260 |
| Escondido Union | 4,479,100 |
| Grantville | 391,110 |
| *Green Valley | 118,260 |
| Hipass | 116,830 |
| Jacumba | 301,000 |
| *Jamul | 215,010 |
| Japatul | 61,090 |
| Julian Union | 454,606 |
| Lakeside Union — Lakeside Union | 910,940 |
| Lakeside Union — *El Monte-Lakeside Division | 70,280 |
| La Mesa-Spring Valley | 4,436,120 |
| Las Flores | 154,340 |
| Lemon Grove | 900,720 |
| Libby | 503,640 |
| Lilac | 57,170 |
| Mesa Grande | 148,290 |
| Miramar | 298,200 |
| Monument | 99,520 |
| National | 4,962,125 |
| Oceanside | 4,222,620 |
| *Olivenhain | 99,480 |
| Orange Glen | 976,860 |
| Otay | 853,070 |
| Pauma | 489,460 |
| Pine Valley | 340,090 |
| Pomerado Union — Bernardo | 659,150 |
| Pomerado Union — *Merton-Poway Division | 375,900 |
| Potrero | 113,240 |
| Ramona Union | 1,114,100 |
| *Rancho Santa Fe | 1,492,930 |
| Richland | 474,030 |
| Rincon | 222,170 |
| San Diego, Unified | 150,657,690 |

## Elementary School District Valuations
*— Continued*

| | |
|---|---|
| *San Dieguito | $ 930,770 |
| San Luis Rey | 325,920 |
| San Marcos | 383,930 |
| San Onofre | 618,020 |
| San Pasqual Union | 336,950 |
| Santa Ysabel | 168,560 |
| Santee | 528,170 |
| San Ysidro | 544,840 |
| Soledad | 146,860 |
| South Bay Union | 1,214,390 |
| Spencer Valley | 72,810 |
| Spring Hill | 58,370 |
| Tecate | 31,970 |
| Twin Oaks | 266,650 |
| Vallecitos | 102,480 |
| Valley Center Union | 426,030 |
| *Vista Unified | 3,169,238 |
| Warner Union | 1,179,480 |
| West Fallbrook Un. (West Fallb. Un... | 2,291,310 |
| *(Reche | 447,970 |
| GRAND TOTAL | $221,461,643 |

*For explanation of participation or non-participation in High or Elementary School Bond Debt, see page 12.

## *SCHOOL DISTRICTS PARTICIPATION IN BOND DEBT OF OTHER SCHOOL DISTRICTS

| | | |
|---|---|---|
| Participates in Grossmont Union High Bond Debt in 1935 and future issues. | Alpine Union<br>Barrett<br>Dulzura<br>Jamul | $ 718,460 |
| Participate in Oceanside-Carlsbad Union High Bond Debt to and including 1924 issue only. | Cardiff<br>Del Mar<br>Encinitas<br>Green Valley<br>Olivenhain<br>San Dieguito<br>Vista Union | 7,763,238 |
| El Monte-Lakeside Division of Lakeside Union participates in Cajon Valley Union Elementary Bond Debt to and including 1936 issue. | El Monte-Lakeside | 70,280 |
| Lakeview Division of Cajon Valley Union participates in Lakeside Elementary Bond Debt to and including 1935 issue. | Lakeview Division | 32,920 |
| Merton-Poway Division of Pomerado Union participates in Escondido Union High Bond Debt in 1937 and future issues. | Merton-Poway... | 375,900 |
| Rancho Santa Fe participates in Escondido Union High Bond Debt to and including 1926 issue only. | Rancho Santa Fe. | 1,492,930 |
| Reche participates in West Fallbrook Union Elementary Bond Debt after 1924 issue. | Reche..... | 447,970 |

# SCHOOL DISTRICT TAX LEVIES

| VALUATION | SCHOOL DISTRICT | COUNTY RATES | | | | SCHOOL RATES | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Total Rate | Total County Rate Less Schools | | County Library | Total Schools | Junior College | Elementary | High | Unified | Common Bond | High Bond |
| 334,470 | Alpine Union | 4.21 | 2.1100 | General 1.5190 | .05 | 2.1000 | .0600 | .7711 | .7504 | | .4366 | .0819 |
| 410,370 | Alta | 2.24 | 2.1100 | Salary .3080 | .05 | .1300 | .0600 | .0700 | | | | |
| 46,080 | Anahuac | 3.13 | 2.1100 | Immigration .0075 | .05 | 1.0200 | .0600 | .2000 | .6346 | | | .1254 |
| 83,560 | Ballena | 3.21 | 2.1100 | General Unappropriated Reserve .0155 | .05 | 1.1000 | .0600 | .0400 | .7500 | | | .2500 |
| 241,520 | Banner | 3.23 | 2.1100 | Highway 1909 Bond and Int. .0185 | .05 | 1.1200 | .0600 | .3000 | .6346 | | | .1254 |
| 100,110 | Barrett | 3.38 | 2.1100 | Highway 1919 Bond and Int. .0465 | .05 | 1.2700 | .0600 | .3777 | .7504 | | | .0819 |
| 215,380 | Bear Valley | 3.23 | 2.1100 | Highway 1923 Bond and Int. .0135 | .05 | 1.1200 | .0600 | .2200 | .6985 | | | .1415 |
| 659,150 | Bernardo (Pomerado Union) | 3.40 | 2.1100 | Detention Home Bond and Int. .0015 | .05 | 1.2900 | .0600 | .2877 | .6985 | | .1023 | .1415 |
| 677,680 | Bonsall Union | 3.34 | 2.1100 | Hospital Bond and Int. .0110 | .05 | 1.2300 | .0600 | .3553 | .7491 | | | .0656 |
| 214,330 | Borego | 3.04 | 2.1100 | County Special Districts | .05 | .9300 | .0600 | .1100 | .6346 | | | .1254 |
| 651,760 | Cajon Valley Union (In.) | 3.81 | 2.1100 | Refunding Bond and Int. .1190 | .05 | 1.7000 | .0600 | .7012 | .7504 | | .1065 | .0819 |
| 2,848,424 | Cajon Valley Union (Out.) | 3.81 | 2.1100 | | .05 | 1.7000 | .0600 | .7012 | .7504 | | .1065 | .0819 |
| 32,920 | Lakeview Div. Caj. Vy. Un. | 3.91 | 2.1100 | TOTAL COUNTY RATE 2.0600 | .05 | 1.8000 | .0600 | .7030 | .7504 | | .2047 | .0819 |
| 526,900 | Campo | 3.33 | 2.1100 | | .05 | 1.2200 | .0600 | .4521 | .5139 | | .1940 | |
| 420,440 | Cardiff | 3.93 | 2.1100 | | .05 | 1.8200 | .0600 | .8000 | .7326 | | | .2274 |
| 2,399,170 | Carlsbad Union | 3.83 | 2.1100 | | .05 | 1.7200 | | .6110 | .9913 | | .0890 | .0287 |
| 3,911,470 | Chula Vista Union (In.) | 3.96 | 2.0600 | | | 1.9000 | .0600 | .7444 | .7502 | | .0994 | .2460 |
| 2,030,270 | Chula Vista Union (Out.) | 4.01 | 2.1100 | | .05 | 1.9000 | .0600 | .7444 | .7502 | | .0994 | .2460 |

| VALUATION | SCHOOL DISTRICT | COUNTY RATES | | | | SCHOOL RATES | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Total Rate | Total County Rate Less Schools | | County Library | Total Schools | Junior College | Elementary | High | Unified | Common Bond | High Bond |
| 50,670 | Clamar | 3.01 | 2.1100 | General 1.5190 | .05 | .9000 | .0600 | ..... | .6985 | ..... | ..... | .1415 |
| 246,210 | Clover Flat | 3.23 | 2.1100 | Salary .3080 | .05 | 1.1200 | .0600 | 4859 | .5139 | ..... | .0602 | ..... |
| 8,051,700 | Coronado Unified (In.) | 3.35 | 2.0600 | Immigration .0075 | ..... | 1.2900 | .0600 | ..... | ..... | .9525 | .0715 | .2060 |
| 141,010 | Coronado Unified (Out.) | 3.40 | 2.1100 | General Unappropriated Reserve .0155 | .05 | 1.2900 | .0600 | ..... | ..... | .9525 | .0715 | .2060 |
| 71,570 | Dehesa | 3.77 | 2.1100 | Highway 1909 Bond and Int. .0185 | .05 | 1.6600 | .0600 | .7677 | .7504 | ..... | ..... | .0819 |
| 1,285,790 | Del Mar | 3.32 | 2.1100 | Highway 1919 Bond and Int. .0465 | .05 | 1.2100 | .0600 | .1900 | .7326 | ..... | ..... | .2274 |
| 252,990 | DeLuz | 3.20 | 2.1100 | Highway 1923 Bond and Int. .0135 | .05 | 1.0900 | .0600 | .2153 | .7491 | ..... | ..... | .0656 |
| 394,860 | Descanso | 3.75 | 2.1100 | Detention Home Bond and Int. .0015 | .05 | 1.6400 | .0600 | .7559 | .5139 | ..... | .3102 | ..... |
| 68,870 | Dulzura | 3.46 | 2.1100 | Hospital Bond and Int. .0110 | .05 | 1.3500 | .0600 | .4577 | .7504 | ..... | ..... | .0819 |
| 1,739,260 | Encinitas | 3.80 | 2.1100 | County Special Districts | .05 | 1.6900 | .0600 | .5400 | .7326 | ..... | .1300 | .2274 |
| 2,213,360 | Escondido Union (In.) | 3.79 | 2.0600 | Refunding Bond and Int. .1190 | ..... | 1.7300 | .0600 | .6142 | .6985 | ..... | .2158 | .1415 |
| 2,265,740 | Escondido Union (Out.) | 3.84 | 2.1100 | | .05 | 1.7300 | .0600 | .6142 | .6985 | ..... | .2158 | .1415 |
| 391,110 | Grantville | 2.47 | 2.1100 | TOTAL COUNTY RATE 2.0600 | .05 | .3600 | .0600 | .3000 | ..... | ..... | ..... | ..... |
| 118,260 | Green Valley | 3.64 | 2.1100 | | .05 | 1.5300 | .0600 | .5100 | .7326 | ..... | ..... | .2274 |
| 116,830 | Hipass | 3.41 | 2.1100 | | .05 | 1.3000 | .0600 | .7261 | .5139 | ..... | ..... | ..... |
| 301,000 | Jacumba | 3.54 | 2.1100 | | .05 | 1.4300 | .0600 | .5414 | .5139 | ..... | .3147 | ..... |
| 215,010 | Jamul | 3.07 | 2.1100 | | .05 | .9600 | .0600 | .0677 | .7504 | ..... | ..... | .0819 |
| 61,090 | Japatul | 2.55 | 2.1100 | | .05 | .4400 | .0600 | .3800 | ..... | ..... | ..... | ..... |

| VALUATION | SCHOOL DISTRICT | COUNTY RATES | | | | SCHOOL RATES | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Total Rate | Total County Rate Less Schools | | County Library | Total Schools | Junior College | Elementary | High | Unified | Common Bond | High Bond |
| 454,606 | Julian Union | 3 55 | 2 1100 | General 1.5190 | .05 | 1 4400 | 0600 | 6200 | .6346 | | | .1254 |
| 910,940 | Lakeside Union | 4 03 | 2 1100 | Salary .3080 | .05 | 1 9200 | 0600 | 8212 | .7504 | | .2065 | 0819 |
| 70,280 | El Monte Div. Lakeside Un. | 3 93 | 2 1100 | Immigration .0075 | .05 | 1 8200 | 0600 | 8212 | .7504 | | .1065 | 0819 |
| 2,231,180 | La Mesa Spr. Valley (In.) | 3 80 | 2 1100 | General Unappropriated Reserve .0155 | .05 | 1 6900 | 0600 | 5922 | .7504 | | .2055 | 0819 |
| 2,204,940 | La Mesa Spr. Valley (Out.) | 3 80 | 2 1100 | Highway 1909 Bond and Int. .0185 | .05 | 1 6900 | 0600 | 5922 | .7504 | | .2055 | 0819 |
| 154,340 | Las Flores | 2 82 | 2 1100 | Highway 1919 Bond and Int. .0465 | .05 | .7100 | 0600 | 6500 | | | | |
| 900,720 | Lemon Grove | 3 80 | 2 1100 | Highway 1923 Bond and Int. .0135 | .05 | 1 6900 | 0600 | 7977 | .7504 | | | .0819 |
| 503,640 | Libby | 3 13 | 2 1100 | Detention Home Bond and Int. .0015 | .05 | 1 0200 | | | .9913 | | | 0287 |
| 57,170 | Lilac | 2 93 | 2 1100 | Hospital Bond and Int. .0110 | 05 | .8200 | 0600 | 7600 | | | | |
| 375,900 | Merton-Poway (Pom. Union) | 3 31 | 2 1100 | County Special Districts | .05 | 1 2000 | 0600 | 2877 | .6985 | | .1025 | 0515 |
| 148,290 | Mesa Grande | 2 93 | 2 1100 | Refunding Bond and Int. .1190 | 05 | .8200 | 0600 | | .6546 | | | .1254 |
| 298,200 | Miramar | 2 50 | 2 1100 | | .05 | .3900 | 0600 | 3300 | | | | |
| 99,520 | Monument | 3 65 | 2 1100 | TOTAL COUNTY RATE 2.0600 | 05 | 1 5400 | 0600 | 4838 | .7502 | | | .2460 |
| 4,456,685 | National (In.) | 4 34 | 2 0600 | | | 2 2800 | 0600 | 8926 | .7502 | | .3312 | .2460 |
| 505,440 | National (Out.) | 4 39 | 2 1100 | | .05 | 2 2800 | 0600 | 8926 | .7502 | | .3312 | .2460 |
| 3,448,110 | Oceanside (In.) | 3 46 | 2 0600 | | | 1 4000 | | .3244 | .9913 | | .0556 | 0287 |
| 774,510 | Oceanside (Out.) | 3 51 | 2 1100 | | .05 | 1 4000 | | .3244 | .9913 | | .0556 | 0287 |
| 99,480 | Olivenhain | 3 13 | 2 1100 | | .05 | 1 0200 | 0600 | | .7326 | | | .2274 |



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| VALUATION | SCHOOL DISTRICT | COUNTY RATES | | | | SCHOOL RATES | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Total Rate | Total County Rate Less Schools | | County Library | Total Schools | Junior College | Elementary | High | Unified | Common Bond | High Bond |
| 976,860 | Orange Glen | 3.25 | 2.1100 | General 1.5190 | .05 | 1.1400 | .0600 | .2400 | .6985 | | | .1415 |
| 853,070 | Otay | 3.50 | 2.1100 | Salary .3080 | .05 | 1.3900 | .0600 | .0729 | .7502 | | | .2460 |
| 489,460 | Pauma | 3.71 | 2.1100 | Immigration .0075 | .05 | 1.6000 | .0600 | .4678 | .7491 | | .2609 | .0656 |
| 340,090 | Pine Valley | 3.03 | 2.1100 | General Unappropriated Reserve .0155 | .05 | .9200 | .0600 | .3461 | .5139 | | .2575 | |
| 113,240 | Potrero | 3.04 | 2.1100 | Highway 1909 Bond and Int. .0185 | .05 | .9300 | .0600 | .3561 | .5139 | | | |
| 1,114,100 | Ramona Union | 4.12 | 2.1100 | Highway 1919 Bond and Int. .0465 | .05 | 2.0100 | .0600 | .7367 | .7500 | | | .2500 |
| 1,492,930 | Rancho Santa Fe | 3.38 | 2.1100 | Highway 1923 Bond and Int. .0135 | .05 | 1.2700 | .0600 | .1885 | .7326 | | .2133 | .2889 |
| 447,970 | Reche | 3.53 | 2.1100 | Detention Home Bond and Int. .0015 | .05 | 1.4200 | .0600 | .5453 | .7491 | | | .0656 |
| 474,030 | Richland | 3.01 | 2.1100 | Hospital Bond and Int. .0110 | .05 | .9000 | .0600 | | .6985 | | | .1415 |
| 222,170 | Rincon | 3.14 | 2.1100 | County Special Districts | .05 | 1.0300 | .0600 | .1300 | .6985 | | | .1415 |
| 149,932,440 | San Diego Unified (In.) | 3.76 | 2.0600 | Refunding Bond and Int. .1190 | .05 | 1.7000 | .0600 | | | | | .1536 |
| 725,250 | San Diego Unified (Out.) | 3.81 | 2.1100 | | | 1.7000 | | | | 1.4460 | .1004 | .1536 |
| 930,770 | San Dieguito | 3.66 | 2.1100 | TOTAL COUNTY RATE 2.0600 | .05 | 1.5500 | | .4920 | .7326 | 1.4460 | .1004 | .2274 |
| 325,920 | San Luis Rey | 3.19 | 2.1100 | | .05 | 1.0800 | .0600 | .0600 | .9913 | | .0380 | .0287 |
| 383,930 | San Marcos | 3.81 | 2.1100 | | .05 | 1.7000 | | .8000 | .6985 | | | .1415 |
| 618,020 | San Onofre | 3.23 | 2.1100 | | .05 | 1.1200 | .0600 | .2453 | .7491 | | | .0656 |
| 336,950 | San Pasqual Union | 3.25 | 2.1100 | | .05 | 1.1400 | .0600 | .2400 | .6985 | | | .1415 |
| 168,560 | Santa Ysabel | 3.26 | 2.1100 | | .05 | 1.1500 | .0600 | .3300 | .6346 | | | .1254 |

| VALUATION | SCHOOL DISTRICT | COUNTY RATES | | | | SCHOOL RATES | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Total Rate | Total County Rate Less Schools | | County Library | Total Schools | Junior College | Elementary | High | Unified | Common Bond | High Bond |
| 528,170 | Santee | 3.66 | 2.1100 | General 1.5190 | .05 | 1.5500 | .0600 | .4010 | .7504 | ..... | .2567 | .0819 |
| 544,840 | San Ysidro | 3.96 | 2.1100 | Salary .3080 | .05 | 1.8500 | .0600 | .7938 | .7502 | ..... | ..... | .2460 |
| 146,860 | Soledad | 2.58 | 2.1100 | Immigration .0075 | .05 | .4700 | .0600 | .4100 | ..... | ..... | ..... | ..... |
| 1,214,390 | South Bay Union | 4.10 | 2.1100 | General Unapprorpiated Reserve .0155 | .05 | 1.9900 | .0600 | .7166 | .7502 | ..... | .2172 | .2460 |
| 72,810 | Spencer Valley | 3.40 | 2.1100 | Highway 1909 Bond and Int. .0185 | .05 | 1.2900 | .0600 | .4700 | .6346 | ..... | ..... | .1254 |
| 58,370 | Spring Hill | 3.17 | 2.1100 | Highway 1919 Bond and Int. .0465 | .05 | 1.0600 | .0600 | ..... | .7500 | ..... | ..... | .2500 |
| 31,970 | Tecate | 2.89 | 2.1100 | Highway 1923 Bond and Int. .0135 | .05 | .7800 | .0600 | .7200 | ..... | ..... | ..... | ..... |
| 266,650 | Twin Oaks | 3.01 | 2.1100 | Detention Home Bond and Int. .0115 | .05 | .9000 | .0600 | ..... | .6985 | ..... | ..... | .1415 |
| 102,480 | Vallecitos | 3.72 | 2.1100 | Hospital Bond and Int. .0110 | .05 | 1.6100 | .0600 | .7353 | .7491 | ..... | ..... | .0656 |
| 426,030 | Valley Center Union | 3.76 | 2.1100 | County Special Districts | .05 | 1.6500 | .0600 | .6974 | .6985 | ..... | .0526 | .1415 |
| 3,169,238 | Vista Union Unified | 3.90 | 2.1100 | Refunding Bond and Int. .1190 | .05 | 1.7900 | .0600 | ..... | ..... | 1.2389 | .1882 | .3029 |
| 1,179,480 | Warner Union | 3.75 | 2.1100 | | .05 | 1.6400 | .0600 | .4578 | .6346 | ..... | .3622 | .1254 |
| 2,291,310 | West Fallbrook Union | 3.66 | 2.1100 | TOTAL COUNTY RATE 2.0600 | .05 | 1.5500 | .0600 | .5478 | .7491 | ..... | .1275 | .0656 |
| ..... | ..... | .... | ..... | | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| ..... | ..... | .... | ..... | | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |

*Acquisition and Improvement Districts Created by the Board of Supervisors Upon the Petition of Property Owners at the Time of Formation*

## ACQUISITION AND IMPROVEMENT DISTRICT No. 6

### MARYLAND HEIGHTS

| DATE | BONDS | INTEREST | LAST BOND DUE |
|---|---|---|---|
| August 15, 1928 | $91,404.30 | 7% | 1943 |

| ZONE | PER CENT | VALUATION | RATE |
|---|---|---|---|
| 1 | 4.02 | $ 640 | $ 730.65 |
| 2 | 1.43 | 580 | 286.80 |
| 3 | 1.43 | 920 | 180.80 |
| 4 | 3.24 | 910 | 414.16 |
| 5 | 5.26 | 980 | 624.35 |
| 6 | 31.25 | 1,990 | 1,826.69 |
| 7 | 13.22 | ..... | ..... |
| 8 | 13.25 | 150 | 10,275.25 |
| 9 | 18.26 | 510 | 4,164.84 |
| 10 | 4.83 | 950 | 591.41 |
| 11 | 3.81 | 5,140 | 86.22 |

Includes 1 year bonds.

## ACQUISITION AND IMPROVEMENT DISTRICT No. 26

### REO DRIVE

| DATE | BONDS | INTEREST | LAST BOND DUE |
|---|---|---|---|
| May 27, 1929 | $156,819.90 | 7% | 1949 |

| ZONE | PER CENT | VALUATION | RATE |
|---|---|---|---|
| A | 16.3 | $ 120 | $25,040.20 |
| B | 27.7 | 100 | 51,063.59 |
| C | 22.5 | ..... | ..... |
| D | 33.5 | 8,930 | 691.55 |

Includes 1 year bonds.

## ACQUISITION AND IMPROVEMENT DISTRICT No. 36

### PARADISE HILLS UNIT No. 1

| DATE | BONDS | INTEREST | LAST BOND DUE |
|---|---|---|---|
| October 8, 1928 | $362,111.38 | 7% | 1943 |

| ZONE | PER CENT | VALUATION | RATE |
|---|---|---|---|
| A | 35.88 | $ 60 | $342,745.51 |
| B | 42.88 | 80 | 307,210.02 |
| C | 5.24 | 20 | 150,166.11 |
| D | 11.92 | 30 | 227,732.78 |
| E | 4.08 | ..... | ..... |

Includes 1 year bonds.

## ACQUISITION AND IMPROVEMENT DISTRICT No. 42

### NORTH LEUCADIA

| DATE | BONDS | INTEREST | LAST BOND DUE |
|---|---|---|---|
| May 7, 1928 | $40,870 | 7% | 1943 |

| ZONE | PER CENT | VALUATION | RATE |
|---|---|---|---|
| A | 97.9 | $1,030 | $5,015.58 |
| B | 2.1 | 410 | 270.28 |

Includes 1 year bonds.

## ACQUISITION AND IMPROVEMENT DISTRICT No. 3

### CITY OF SAN DIEGO

| DATE | BONDS | INTEREST | LAST BOND DUE |
|---|---|---|---|
| January 28, 1929 | $65,036.98 | 7% | 1944 |

| ZONE | PER CENT | VALUATION | RATE |
|---|---|---|---|
| A | 94.843 | ..... | $ ..... |
| B | 3.490 | 60 | 5,560.00 |
| C | .001 | 120 | .80 |
| D | 1.666 | ..... | ..... |

Includes 1 year bonds.

## *Road Improvement Districts Created by the Board of Supervisors Upon Petition of Property Owners at Time of Formation*

| DISTRICT NO. | STREET | DATE OF ISSUE | AMOUNT OF BONDS | RATE INT. | LAST BOND DUE | ASSESSED VALUATION | ASSESSED RATE |
|---|---|---|---|---|---|---|---|
| 6 | Kensington Park | Feb. 18, 1924 | 79,563.00 | 7% | 1944 | $135,840 | 3.55 |
| 26 | Kensington Park Extension | Feb. 14, 1927 | 24,957.11 | 7% | 1941 | 28,310 | 2.12 |
| 50 | Fallbrook | Apr. 9, 1928 | 17,953.00 | 7% | 1942 | 31,400 | 1.45 |

Rates are based on the value of real estate only in each district and are subject to change each year.

## STATE AND COUNTY TAX RATES IN SAN DIEGO COUNTY

### 1874 TO 1940

| Year | Rate Inside | Rate Outside | Year | Rate Inside | Rate Outside |
|---|---|---|---|---|---|
| 1874 | $2.65 | | 1907 | $1.60 | $2.20 |
| 1875 | 2.61 | | 1908 | 1.50 | 2.10 |
| 1876 | 2.49 | | 1909 | 1.40 | 2.00 |
| 1877 | 2.38 | | 1910 | 1.40 | 2.00 |
| 1878 | 2.30 | | 1911 | 1.40 | 2.00 |
| 1879 | 2.445 | | 1912 | 1.45 | 2.00 |
| 1880 | 2.46 | | 1913 | 1.45 | 2.10 |
| 1881 | 1.75 | | 1914 | 1.19 | 1.85 |
| 1882 | 1.45 | | 1915 | 1.66 | 2.36 |
| 1883 | 1.853 | | 1916 | 1.75 | 2.45 |
| 1884 | 1.684 | | 1917 | 1.95 | 2.65 |
| 1885 | 1.72 | | 1918 | 1.89 | 2.59 |
| 1886 | 1.70 | | 1919 | 1.89 | 2.59 |
| 1887 | 1.40 | $1.60 | 1920 | 2.62 | 3.35 |
| 1888 | 1.18 | 1.50 | 1921 | 2.11 | 2.85 |
| 1889 | 1.85 | 2.15 | 1922 | 1.96 | 2.71 |
| 1890 | 1.42 | 1.72 | 1923 | 2.56 | 3.28 |
| 1891 | 1.30 | 1.70 | 1924 | 2.56 | 3.28 |
| 1892 | 1.12 | 1.42 | 1925 | 2.53 | 3.25 |
| 1893 | 1.50 | 1.85 | 1926 | 2.91 | 3.63 |
| 1894 | 1.38 | 1.73 | 1927 | 3.06 | 3.78 |
| 1895 | 1.65 | 2.00 | 1928 | 3.06 | 3.78 |
| 1896 | 1.40 | 1.80 | 1929 | 1.82 | 2.18 |
| 1897 | 1.57 | 1.97 | 1930 | 1.81 | 2.17 |
| 1898 | 1.55 | 1.95 | 1931 | 2.15 | 2.58 |
| 1899 | 1.60 | 2.10 | 1932 | 2.63 | 2.68 |
| 1900 | 1.58 | 2.08 | 1933 | 1.85 | 1.92 |
| 1901 | 1.65 | 2.25 | 1934 | 1.853 | 1.923 |
| 1902 | 1.75 | 2.25 | 1935 | 1.495 | 1.545 |
| 1903 | 1.65 | 2.25 | 1936 | 1.613 | 1.663 |
| 1904 | 1.75 | 2.25 | 1937 | 1.95 | 2.00 |
| 1905 | 1.65 | 2.25 | 1938 | 1.805 | 1.845 |
| 1906 | 1.65 | 2.25 | 1939 | 2.105 | 2.155 |
| | | | 1940 | 2.060 | 2.110 |

For State and County Taxes write to County Tax Collector, at San Diego, California.

## CITY ASSESSMENTS AND TAXES

City assessments are made and city taxes become due and delinquent in cities in San Diego County as follows:

| City | Assessments Made | Taxes Due | Taxes Delinquent |
|---|---|---|---|
| Chula Vista | March | November | December |
| Coronado | March | October | December |
| El Cajon | March | October | December |
| Escondido | March | November | December |
| La Mesa | March | November | December |
| National | March | November | December |
| Oceanside | March | October | December |
| San Diego | March | November | December |

For City Taxes write to City Tax Collector of any of above cities, except Escondido and San Diego.

For San Diego City and Escondido City Taxes, 1940, write County Tax Collector, San Diego, California.

FOR COUNTY INFORMATION

WRITE COUNTY AUDITOR'S OFFICE

TELEPHONE COUNTY AUDITOR'S OFFICE

CALL AT COUNTY AUDITOR'S OFFICE

R. W. GETTY
AUDITOR-CONTROLLER
SAN DIEGO COUNTY
SAN DIEGO, CALIFORNIA